

## JUDGE SILAS A. HOLCOMB MAKES A STATEMENT.

Five Mill Levy can only be Construed to mean on the Assessed Valuation.

### CAN RAISE ONLY \$35,000

Since the special election has been called, the report has gained wide circulation that this levy of five mills for a court house would be made on the actual valuation instead of the assessed valuation, which is one fifth of the actual value, and that instead of this levy raising \$35,000 as contemplated, it would raise five times that amount. This positively could not be the case. The Chief publishes a letter from Silas A. Holcomb, bearing on the matter. Mr. Holcomb served as District Judge of this district and after completing two terms as Governor of Nebraska was Judge of the Supreme Court of Nebraska for six years and the Chief Justice of that body. His thousands of friends over Custer county will no doubt accept his statement with the same approval that his work in all walks of public life have brought. Judge Holcomb's statement follows:

The proposition submitted by the Board of Supervisors to "Levy a tax of five mills on the dollar valuation of the taxable property in Custer County", provides only for a levy at the rate named on the assessed value of property, which under the law is one fifth of the actual value. This from the best information obtainable will create a fund of approximately \$25,000.00 which can be expended to rebuild the recently burned Court House. The levy provided for in

this proposition, if adopted by the voters, can be made for but one year that is the year 1910 and must be made on the same valuation as the levies are made for State, County School District and other purposes. There can be no such thing under the law as a levy on the actual value of the taxable property in the County. There is no law providing for such a levy, and no authority can be found within the statute for it. The "taxable property" spoken of in the proposition is property in the County subject to taxation and taxed at one fifth its actual value. There can be no two sides to this question. Section 12 of Chapter 77 provides specifically that property not exempt "shall be valued at its actual value, which shall be entered opposite each item and shall be assessed at 20 per cent of such actual value. Such assessed value shall be entered in a separate column opposite each item and shall be taken and considered as the taxable value of such property and the value at which it shall be listed and upon which the levy shall be made." The levy contemplated in the proposition mentioned will be arrived at from the assessments as made by the County Assessors at one fifth of the actual value they find the property assessed to bear and then as equalized by the County Board of Equalization, which value when so ascertained will and must be taken as a basis for any and all levies made by the County Supervisors whether it be for County purposes, to build a Court House or for any other purpose.

Respectfully,  
Silas A. Holcomb

### Commercial Club.

If your name appears in the list of committees following get busy:

Extending city limits Southwest—Pretzman, Jas. Osborn and Beal.

Brick Factory—House, Hunter and Dr. Bass.

Financial statement of the city's Resources and Liabilities—Kimberling.

Public Library—Morgan, Prof. Elliott and Kimberling.

At this particular time, when contemplated improvements are under consideration it is important that every voter should have an intelligent idea of the financial condition of the city.

Many of the citizens of Broken Bow have lived therein for a quarter of a century and if they ever enjoy modern conveniences, they must get them now.

WILLIS CADWELL Sec.

### Must Be Inspected.

Dr. S. S. Wertz, the veterinarian, is in receipt of a letter from P. Juckness, state veterinarian, in which he states that all dairy or breeding cattle offered for sale at public sales must be tested before being removed from the premises. There is a penalty for failure to comply with the provision of the law, and as the season for public sales is now at hand it would be well for farmers intending to have sales keep the fact in mind.—Shelton Clipper.

### Bring Home My Saddle.

I have been watching you and have been watching for you to bring back my saddle. Maybe you think I don't know who you are but you are mistaken. If you don't bring it back you will suffer what the law will give you.—Ernest Thornburg, Broken Bow, Neb. 37-2t

L. E. Cole, the Undertaker, made a pretty good sale Saturday. He sold the big black team of horses he drove on the hearse. The price he received for the team was \$525.

## THE LAW LIMITS THE LEVY AND BASES THE VALUATION.

### County Board Cannot Change It.

Section 11998 Cobbe's Statute 1909 is as Follows.

"Whenever it shall be deemed necessary to erect a court house, jail, or other public county buildings in any county in this state, the board of commissioners may, or upon petition of not less than one fourth of the legal voters of said county, as shown by the poll books of the last previous general election, shall submit to the people of said county to be voted upon at a general or a special election called by the board of county commissioners for that purpose, a proposition to vote a special annual tax for that purpose of not to exceed five mills on the dollar valuation of the taxable property in said county, for a term not to exceed five years."

The law is so clear that it needs no explanation the words "five mills on the dollar valuation of the taxable property in said county for a term of not to exceed five years." Means the taxable valuation only, which in this county is but one fifth of the actual valuation. In other words

if the actual valuation be \$500.00 the taxable valuation is but \$100.00. There is no such thing as a taxable valuation for one thing or purpose, and another taxable valuation for some other purpose, that is an impossibility.

The opinion of Judge S. A. Holcomb is absolutely conclusive of the question. It is almost impossible for the board to do a thing not permitted to be done by the law above set out; and the county board, in order to be fair, and to avoid any possibility of being charged with unfairness, confined the levy to one year, and that the year 1910; the board cannot, by any pretext, subterfuge, adroitness or anything else, go beyond the levy of five mills on the taxable valuation for the year 1910, and the amount which will be realized by virtue of that levy will approximate \$35,000.00.

Respectfully yours,  
N. T. GADD,  
County Attorney.

### Resolutions.

Resolutions passed by the short course School of Agriculture held at Broken Bow, Nebr., Jan. 25-29, 1910.

Whereas: It has been clearly shown that in the breeding and improvement of corn it is necessary to obtain the best results to make the experiments in the locality wherein the field crop is to be grown. Therefore be it

Resolved. That the County Board of Custer county be requested to appropriate the sum of \$25.00 to be used by the poor farm committee in experiments in corn testing and corn improvement on the poor farm of said county during the season of 1910.

Whereas: The appropriation made by the last legislature for farmer's institute work in the state was only sufficient to carry on one hundred and fifty-two (152) institutes and there are thirty-one (31) applications on file with the superintendent that cannot be met because of the lack of funds. Therefore be it

Resolved. That we favor the election of representatives to the next legislature who are pledged to the support of an appropriation that will meet the requirements of this line of educational work.

Whereas: A bill has been introduced in the United States Congress by Representative McLaughlin of Michigan for the purpose of appropriating \$10,000 annually to the Agricultural College of each state and territory of the United States, to be used for purposes of agricultural extension, in Farmers' Institute schools, in the operation of demonstration farms, and for other work similar to the work now carried on by the Farmers' Institute movement of this state. Be it

Resolved. That we heartily approve House Roll No. 15,422, and that we ask our Senators and Representatives in Congress to vote for this bill and to work for its passage in the present Congress.

NOTICE.—Ticket No. 1769 drew the 400 day clock at our store. Party holding this number ticket will please call for the clock prior to March 1st, 1910. If not called for by said date another drawing will be made. Keep your tickets.—A. H. Souders.

### One Large Court House, Not Four Dinkies.

We note the Argosy of Ansley last week had a notice requesting subscriptions of \$25,000 to build a court house at Ansley in case the question of division carries. The Argosy suggests that the other quarters of the county will raise similar amounts at the three prospective county seats.

Conceding that such amounts would be subscribed and paid it only proves the contention of anti-divisionists that it will cost more than twice as much to run four counties than it will to run one covering the same territory. The proposition to put \$100,000 in four court houses is twice the amount required to build a court house at Broken Bow adequate to accommodate the officers and records of the entire county, while as a matter of fact is nearly three times the amount asked by the five mill levy to rebuild the court house at Broken Bow.

What is true of the admission of the needs of the four proposed counties would prove true of the general expenses of four counties over that of one county.

Admitting for argument's sake that the four prospective county seats would meet the first expense with taxing for it. No one would claim for a moment that they would meet the general expense from year to year that would be necessary to maintain the county government. The extra expense that it would cost each year for four counties would have to be borne by the tax payers. Instead of being an annually five mill levy as asked this year to rebuild the court house it would be four or five times that much annually. Not for one year only but for all time.

As not only a matter of general interest to the greatest number of tax payers but as a matter of perpetual economy the five mill levy should be voted and a suitable building provided for the county's use of which no citizen need be ashamed.

### Advertised Letters.

Unclaimed letters for the week ending February 15, 1910.  
Mr. J. M. Davis.  
Arostolo Karahallo.  
A. L. Mayers.  
Mrs. John Morrison.  
O. H. Olson.  
Mr. Frank Ryan.  
JULES HAUMONT, P. M.

## GOOD NEWS FOR KINKAIDERS

Time of Settlement Extended to May 15. Leave of Absence Granted to all for Three Months from January 28, 1910.

[PUBLIC—No. 23]

[H. R. 16223]

An Act Extending the time for certain homesteaders to establish residence upon their lands

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all persons who have heretofore made homestead entries in the states of North Dakota, South Dakota, Idaho, Minnesota, Montana, Nebraska, Colorado, and Wyoming, and the Territory of New Mexico, where the period in which they were, or are, required by law to make entry under declaratory statement or establish residence expired or expires after December first, nineteen hundred and nine, are hereby granted until May fifteenth, nineteen hundred and ten, within which to make entry or establish residence upon the lands so entered by them: Provided, That this extension of time shall not short-

en either the period of commutation or of actual residence under the homestead law: Provided further, That this Act shall not apply to an adverse claim established by entry and residence after the expiration of the time allowed for establishing residence of the first entryman, and prior to the passage of this Act.

SEC. 2. That homestead entrymen or settlers upon the public domain in the States above named are hereby granted a leave of absence from their land for a period of three months from the date of the approval of this Act: Provided, That the period of actual absence under this Act shall not be deducted from the full time of residence required by law.

Approved, January 28, 1910.

## CHURCH COLUMN.

M. E. Church.—R. H. Thompson, Pastor

Sunday School 10:00 a. m.; morning sermon 11:00 a. m.; Junior league 2:30 p. m.; Epworth league 6:30 p. m.; evening sermon 7:30 p. m.; E. L. Mission Study Class, Wednesday 7:30 prayer meeting Thursday 7:30 p. m. Come and worship with us you will be a stranger in the church but once.

Next Sunday Feb. 20th, will be Temperance day at the M. E. Church.

The pastor will preach a temperance sermon at 11:00 a. m.

In the evening at 7:30 a special program, consisting of short addresses by N. T. Gadd, Supt. R. I. Elliott, and Rev. M. S. Fouch, will be rendered.

A cordial invitation is extended to the public.

Baptist Church.—A. T. Norwood, Pastor

Sunday School 10:00 a. m.; preaching 11:00 a. m.; Junior union 3:00 p. m.; B. Y. P. U. 6:30 p. m.; preaching 7:30 p. m.; teachers' meeting Monday 7:30 p. m.; Agoga class Tuesday 7:30 p. m.; prayer meeting Wednesday 7:30 p. m.; Amoma class first and third Saturday of each month 7:30 p. m.

Rev. Bentley, an evangelist, who a number of years ago held a series of meetings in Broken Bow is holding a meeting for the Baptist church at Ansley. The meetings commenced a week ago last Sunday. Rev. Bentley is an able and forcible speaker and preaches the old gospel straight. We predict good results.

Christian Church.—Z. O. Doward, Pastor.

At the Christian church next

Sunday Rev. Doward, the pastor, will deliver an address on another important subject at 7:30 p. m. The music will be special and pleasing. Sunday school at 10:00 a. m. Communion and preaching services 11:00 a. m. The Christian Endeavor meet 6:30 p. m.

Presbyterian Church.—J. E. Aubrey, Pastor

PATRIOTIC SERVICE.  
Next Sunday as it is between Lincoln and Washington's birthdays, the pastor of the Presbyterian church has arranged an appropriate service at 11:00 a. m. Judge Reese will preside, Prof. Williams will pay tribute to Washington, Judge Dean will speak on Lincoln and Rev. Aubrey will speak on "Patriotism and the Bible." Music and decorations will suit the occasion. You are invited.

Last Thursday afternoon Mrs. Burdick, who resides with her daughter, Mrs. Avalo Vannice of this city, was most agreeably surprised by a few neighbors and the ladies Sunday School class of the U. B. church, coming in to celebrate her 75th birthday anniversary. The afternoon was spent in social chat, while a number of contests were participated in, which afforded much amusement. After the contest were over Mrs. Burdick was given a handkerchief shower, and they were then invited to the dining room where a dainty lunch was served. At a late hour the guests departed wishing Mr. Burdick many happy returns of the day, declaring Mrs. Vannice to be a most charming hostess.

## Lenten Specialties

- Smoked Salmon.
- Smoked Halibut.
- English Bloaters.
- Scalped Herring.
- Smoked White Fish.
- Holland Herring.
- Salt Salmon.
- Salt White Fish.
- Salt Mackerel.

J. N. PEALE

Phone 161 THE GROCER Phone 180  
Agent for De Laval Separators Cream Station

## OPERA HOUSE

One Big Week Commencing Monday February 5th.

### The Kompton Komedy Ko.

An organization of merit presenting a standard Repertorie with Special Scenery for each play. Lots of Good Things in Specialties and The ONLY Stock Company in the West offering the following at popular prices:

- "My Dixie Girl"
- "Home and Honor"
- "Brown from Missouri"
- "His Other Wife"
- "An Indian Romance"
- "The Mountaineer"

LADIES FREE.

On Monday night one lady will be admitted free if accompanied by one paid reserved ticket. Beautiful pieces of furniture given away. Come out Monday night and get numbers.

Prices--25, 35 and 50.